

Summary of State Application Process

Revised March 2004

| State | NOTE | IRS Center | State | NOTE | IRS Center |
|---------------|------|-----------------|---------------|------|----------------|
| Alabama | 1 | Memphis | Minnesota | 1 | Direct Program |
| Arizona | 2 | Philadelphia | Mississippi | 1 | Memphis |
| Arkansas | 1 | Memphis | Missouri | 1 | Austin |
| California | 3 | Direct Program | Montana | 1 | Philadelphia |
| Colorado | 1 | Philadelphia | Nebraska | 1 | Philadelphia |
| Connecticut | 1 | Andover | New Jersey | 1 | Andover |
| Delaware | 1 | Andover | New Mexico | 1 | Austin |
| D.C. | 1 | Andover | New York | 3 | Andover |
| Georgia | 1 | Memphis | N. Carolina | 1 | Memphis |
| Hawaii | 1 | Philadelphia | North Dakota | 3 | Philadelphia |
| Idaho | 1 | Philadelphia | Ohio | 1 | Kansas City |
| Illinois | 3 | Austin & Direct | Oklahoma | 1 | Austin |
| Indiana | 1 | Kansas City | Oregon | 1 | Philadelphia |
| Iowa | 1 | Austin | Pennsylvania | 2 | Andover |
| Kansas | 1 | Austin | Rhode Island | 1 | Andover |
| Kentucky | 1 | Kansas City | S. Carolina | 1 | Kansas City |
| Louisiana | 2 | Memphis | Utah | 2 | Philadelphia |
| Maryland | 1 | Andover | Virginia | 1 | Andover |
| Maine | 1 | Direct Program | Vermont | 1 | Andover |
| Massachusetts | 3 | Direct Program | West Virginia | 2 | Kansas City |
| Michigan | 3 | Kansas City | Wisconsin | 2 | Austin |

1 - The state will automatically accept all ERO's in their state.

2 - All EROs must send a copy of the IRS application and acceptance letter to the state.

3 - The state requires a separate application.

Note: Out of state applicants should send a copy of their IRS application or acceptance letter to the respective state. The timeframe to process the application varies from state to state.

- New York requires a separate application for **new** participants only

- Minnesota and Oregon require outside practitioners to fax their IRS acceptance letter and application to register